FOR MYSORE STATE

50.

PWD(1953) Department.

MS. SERIES.

G.O. NO. 2501

P.W.D. 2501

Dated 10-6-53

[Despatch Abstract.]

Accounts - Electricity Department - Service connections to consumers - Accounting of expenditure - proposals of the Chief Engineer - Orders passed.

(ABSTRACT)

ACCOUNTS - Electricity Department - Service connections to consumers - Accounting of expenditure - Proposals of the Chief Engineer (Electricity) - Orders passed.

PUBLIC WORKS DEPARTMENT.

G.O.Ms.No.2507 Dated the 10th June 1953.
Read the following:

From the Chief Engineer (Electricity) No.Genl.VIII X/47/53-1 dated 27-1-1953.
From the Accountant General, Madras, W.AA.9-46-5/52-53 dated 8-4-1953.

ORDER:

The expenditure on service connections including the cost to be borne by consumers is at present accounted for initially under 'Working Expenses' under a 'Suspense Head' and later transferred to 'Capital' only on closing the accounts of the service connections and determining the portions finally chargeable to the consumers' advance. This procedure is resulting in temporary inflation of the expenditure under "Working Expenses". The Chief Engineer (Electricity) has therefore proposed that the expenditure on service connections may be accounted for under the Suspense Head under "81-A.Capital outlay", any variations or fluctuations will correctly go to capital expenditure and will not affect the results under working expenses or the net revenues. This proposal which involves the maintenance of the same suspense head "Miscellaneous Public Works Advances" under both the major heads "XLI" and "81.A" in the accounts of the same division - under XLI for the purpose of billing purposes and under 81-A for service connections expenditure will be in consonance with the nature of the expenditure brought to account. The Government therefore, approve the proposal of the Chief Engineer (Electricity).

2. Incidentally the Chief Engineer has also proposed that the deposits received from consumers for service connections may be credited to "Miscellaneous P.W. Advances" instead of to P.W.Deposits" as at present. This proposal is open to the objection that an item which should be outside the consolidated fund will be included therein. The Government do not therefore accept this proposal.

(By order of the Governor of Madras)

V. Venkatrayudu,
Deputy Secretary to Government.

To
The Chief Engineer (Electricity)
The Accountant General thro' Finance.
Copy to Sri A.Balakrishnan, Accountant General, Madras.
Copy to Andhra State.
Copy to Mysore Government.
Copy to I Section (P.W)
2 copies to Accountant General, Madras.

True Copy : Forwarded : By order

Superintendent.

vb/11/8.